

**Table 1.** Summary of the results of the regression analysis

	Dependent variable	Independent variables	Model F	Adjusted R <sup>2</sup>	Model p-value
Firm size	Sales revenue	Age	0.000	-0.007	0.989
		Size	0.000	0.000	0.999
		Gender	0.000	0.000	0.999
		Industry	0.000	0.000	0.999
		Region	0.000	0.000	0.999
		Year	0.000	0.000	0.999
Profitability	Return on assets	Age	0.000	-0.007	0.989
		Size	0.000	0.000	0.999
		Gender	0.000	0.000	0.999
		Industry	0.000	0.000	0.999
		Region	0.000	0.000	0.999
		Year	0.000	0.000	0.999
Liquidity	Current ratio	Age	0.000	-0.007	0.989
		Size	0.000	0.000	0.999
		Gender	0.000	0.000	0.999
		Industry	0.000	0.000	0.999
		Region	0.000	0.000	0.999
		Year	0.000	0.000	0.999
Solvency	Debt to capitalization ratio	Age	0.000	-0.007	0.989
		Size	0.000	0.000	0.999
		Gender	0.000	0.000	0.999
		Industry	0.000	0.000	0.999
		Region	0.000	0.000	0.999
		Year	0.000	0.000	0.999

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